



TO: Hyun Kim, Interim City Manager
FROM: Susan Calderon, Assistance Finance Director/Controller
COPY: Government Performance and Finance Committee and Audit Advisory Board, Andy Cherullo, Committee Executive Liaison
SUBJECT: Baker Tilly 2025 Audit Entrance Conference
DATE: February 3, 2026

PRESENTATION TYPE:
Informational Briefing

SUMMARY:

The Audit Advisory Board meets as needed to review communications from external auditors. At the February 3, 2026 meeting, Baker Tilly will provide a memo and presentation for the 2026 audit entrance conference to the Board. The Audit Advisory Board should receive the reports, discuss any matters of interest with the external auditors, and provide the auditors or staff with direction regarding upcoming audit work.

BACKGROUND:

The Audit Advisory Board supports the Government Performance and Finance Committee in carrying out its audit advisory, oversight and liaison functions. These functions include ensuring coordination of audit needs and working with the independent auditors; making audit management recommendations; and acting as liaison between the City Council and the office of the City Manager with regard to the audits of programs, functions, and activities.

ISSUE:

An audit entrance conference is an opportunity for the auditor to present their audit plan and seek feedback. Baker Tilly is preparing for the 2025 audit work for the Tacoma Public Utilities (Power, Water, and Rail) and Environmental Service Utilities (Wastewater, Storm Water and Solid Waste) and will provide the audit entrance conference memo and presentation. Information will include (1) the scope and auditor’s responsibility, (2) significant risks identified and areas of emphasis and (3) audit timeline and accounting developments.

ALTERNATIVES:

This is an information briefing only. There are no alternatives presented.

FISCAL IMPACT:

This is an information briefing only. There is no fiscal impact.

RECOMMENDATION:

This is an information briefing only. There is no recommendation.